## SCHEDULE A **Form 740**

Deductions

KENTUCKY ITEMIZED DEDUCTIONS ➤ Attach to Form 740. ➤ See instructions.

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Department of Revenue Enter name(s) as shown on Form 740, page 1. Your Social Security Number Do not include expenses reimbursed or paid by others. Medical and 1. Medical and dental expenses ...... 1 Dental **Dollars** Cents 2. Enter 7.5% (.075) of the amount from Form 740, line 9 .... 2 **Expenses** 0|0 3. Total medical and dental. Subtract line 2 from line 1. If zero or less, enter -0- . > 4. Local income taxes (do not include state income tax) . 4 **Taxes** 5. Real estate taxes ...... 5 Note: 6. Personal property taxes ...... 6 Sales and use 7. Other taxes (list) taxes are not deductible. 8. Total taxes. Add lines 4 through 7. Enter here ...... 9. Home mortgage interest and points reported to you on Interest federal Form 1098 ..... **Expense** 10. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name, identifying number and address) Note: Personal interest 10 is not 11. Points not reported to you on federal Form 1098 deductible. (see instructions for special rules) ...... 11 12. Investment interest (attach federal Form 4952 if required) 12 13. Total interest. Add lines 9 through 12. Enter here ...... ➤ 13 14. Contributions by cash or check ...... 14 Contributions 15. Other than cash or check (attach federal Form 8283 Note: For any contri-16. Artistic charitable contributions deduction bution of \$250 or more, see (attach copy of appraisal) ...... 16 instructions. 17. Carryover from prior year ...... 17 00 18. Total contributions. Add lines 14 through 17. Enter here ...... ➤ 18 19. Enter amount from attached federal Form 4684, Casualty and Section A, line 16 ...... 19 Theft Losses 20. Enter 10% (.10) of the amount from Form 740, line 9 .... 20 21. Total casualty or theft loss(es). Subtract line 20 from line 19. If zero or less, enter -0- ..... **>** 21 22. Unreimbursed employee expenses—job travel, union dues, Job Expenses job education, etc. (attach Form 2106 or 2106-EZ if and applicable) list \_ Most Other Miscellaneous 23. Tax preparation fees ...... 23 **Deductions** 24. Other (investment, safe deposit box, etc.) list\_ 25. Add the amounts on lines 22, 23 and 24. Enter here .. 25 26. Enter 2% (.02) of the amount from Form 740, line 9 ........... 26 27. Total. Subtract line 26 from line 25. If zero or less, enter -0- ...... ➤ 27 Other 28. Other (see instructions) list Miscellaneous Deductions **➤** 28 Total Itemized

> If single or married filing jointly and your income for Form 740, Column B does not exceed \$145,950, enter total itemized deductions on Form 740, line 10, Column B.

29. Add lines 3, 8, 13, 18, 21, 27 and 28. Enter here ...... ➤ 29

★ All others go to page 2.



If the amount on Form 740, line 9, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.

## PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES

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Total itemized deductions from page 1, line 29	
Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B)	%
Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B)	%
Percent on line 2 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column A)	
Percent on line 3 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column B)	
	Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B)  Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B)  Percent on line 2 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column A)

## PART II—ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740, line 9, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns).

	A.	Spouse	B.	Yourself (or Joint)
• If married filing separately on a combined return, enter in Column A the percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B); enter in Column B the percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B).				
<ul> <li>If single, married filing a joint return or married filing separate returns, enter 100% in Column B.</li> </ul>		%		%
1. Multiply the amount on Schedule A, line 29, by the percent of income shown in Columns A and/or B		1		1
Add the amounts on Schedule A, lines 3, 12 and 21, plus any gambling losses included on line 28 and multiply by the percent of income shown in Columns A and/or B		2		2
<b>Note:</b> Be sure your total gambling losses are clearly identified on line 28.				
3. Subtract the amount on line 2 from the amount on line 1. (If the result is zero, <b>STOP HERE</b> ; enter the amount from line 1 above on Form 740, line 10.)		3		3
4. Multiply the amount on line 3 above by 80% (.80)	4		4	
5. Enter the amount from Form 740, line 9	5		5	
6. Enter \$145,950 (\$72,975 if married filing separately on a combined return or separate returns)	6		6	
<ol> <li>Subtract the amount on line 6 from the amount on line 5. (If the result is zero or less, STOP HERE; enter the amount from line 1 above on Form 740, line 10.)</li> </ol>	7		7	
8. Multiply the amount on line 7 above by 3% (.03)	8		8	
9. Compare the amounts on lines 4 and 8 above. Enter the <b>smaller</b> of the two amounts here		9		9
10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740, line 10		10		10